

**EXHIBIT A**



October 10, 2024

Steve Hutkai, Vice President, Tax & Treasurer  
Big Lots Stores, LLC  
4900 East Dublin Grandville Rd  
Columbus, OH 43081

Dear Mr. Hutkai,

This addendum (the "Addendum 2"), dated as of October 10, 2024 (the "Effective Date"), is issued pursuant to, and incorporates herein, the Statement of Work dated March 29, 2024 (the "SOW") and addendum dated June 26, 2024 ("Addendum 1") by and between Big Lots Stores, LLC ("you" or "Client") and the PwC US firm named therein. For purposes of this Addendum 2, the terms "we", "us" or "PwC" in the SOW, Addendum 1 and this Addendum 2 mean PwC US Tax LLP. Any term not otherwise defined herein shall have the meaning ascribed to it in the SOW. To the extent that there is an express conflict or inconsistency between the SOW and the Addendum 2, the terms and conditions will govern in the following order: (i) this Addendum 2, (ii) Addendum 1, and (iii) the SOW. Client and PwC hereby agree to amend the SOW to include the following provisions as of the Effective Date.

1. This Addendum 2 amends the first paragraph of section 2.1 Services to be provided by PwC of the SOW to reach as follows:

This SOW covers the following services (the "Services"):

PwC will provide assistance in preparing and will sign as preparer the U.S. federal income tax return for Client for the tax year beginning January 29, 2023 through February 3, 2024, as requested by Client, as outlined in Exhibit I.

2. PwC's fee for the Services, in addition to the fees outlined in the SOW and Addendum 1, will be \$15,000.

Client shall not provide PwC with personal information.

All other terms and conditions of the Agreement, SOW, and Addendum 1 shall remain in full force and effect.

\* \* \* \* \*

We are pleased to have the opportunity to provide services to you. If you have any questions about this Addendum 2, please discuss them with me at the number below. If this Addendum 2 is in accordance with your understanding of our engagement, please sign and date the Addendum 2 as provided and return it to the undersigned as requested.

Very truly yours,

PwC US Tax LLP



Big Lots Stores, LLC  
October 10, 2024

By: DocuSigned by:  
*Craig Keller*  
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Craig Keller, Partner  
+1 330-705-0237

Date: 10/21/2024

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Big Lots Stores, LLC  
October 10, 2024

**ACKNOWLEDGED AND AGREED:**

**Big Lots Stores, LLC**

**Signature of Client Official:**

DocuSigned by:

*Steve Hutkai*

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**Name:**

Steve Hutkai

**Title:**

Vice President, Tax & Treasurer

**Date:**

10/21/2024